GENERAL POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby appoint:

Practitioners associated with the Customer Number

22850

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Assignee Name and Address:

Name: JSR Corporation

Address: 6-10, Tsukiji 5-chome, Chuo-ku, Tokyo

104-0045 JAPAN

A statement under 37 CFR 3.73(b) is attached.

SIGNATURE OF ASSIGNEE OF RECORD

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature	Zpoichi Komoshich	Date: December 16, 2004
Name	Yoichi Kamoshida	Telephone:
Title	General Manager, Intellectual Property Department	